

State of Utah

Department of Natural Resources

MICHAEL R. STYLER Executive Director

Division of Oil, Gas & Mining

JOHN R. BAZA Division Director JON M. HUNTSMAN, JR.

GARY R. HERBERT Lieutenant Governor

April 10, 2007

Certified Return Receipt 7004 2510 0004 1824 8965

Dennis Engh Great American Land & Cattle, Inc. 4532 Briarcreek Drive Salt Lake City, Utah 84117

Subject: Incomplete Company Name Change Application, Utah Clay Technology, Inc. to Great American Land & Cattle, Inc., White Mountain Mine,

S0010052, Beaver County, Utah

Dear Mr. Engh:

The Division has been unable to complete your application for name change or process your revised notice of intent. On March 5, 2007 we sent you a letter indicated the problems with the revised notice and asking you to correct the deficiencies (your company must be registered with the Utah Department of Commerce). As of this date we have not received a response. As a result the Division must consider your Operation to be out of compliance with the rules of the Utah Mineral Regulatory Program.

Please complete the required replacement pages of the Notice of Intention, this will include; company name as reflected with the Department of Commerce, entity number and registered agent information, please submit replacement pages with the updated information within 15 days. Failure to do so may result in enforcement action.

If you have any question regarding these requirements, please call me at (801) 538-5258.

Sincerely,

Susan White

Mining Program Coordinator Minerals Regulatory Program

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SMW/pt